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OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 3

GOVERNMENT OF GOA

Department of Finance

Revenue and Expenditure Division

Notification

1/1/2004-Fin(R&C)

In exercise of the powers conferred by sections 12 and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. Fin(Rev)/2-35/15/75(C) dated 25-3-1976, published in the Official Gazette, Series I No. 52, dated 25-3-1976 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification:—

(I) in PART A, for item 6, the following item shall be substituted, namely:—

"6 - Duty of excise in form of Health surcharge in addition to the rates of excise duty stipulated in items 1 to 5 hereinabove.

2 percent on excise duty and licence fees levied and collected."

(II) in PART D,—

(a) in sub-part 'I-Manufacture',—

(i) for item (2), the following item shall be substituted, namely:—

"(2) Brewery Units manufacturing Beer

Rs. 5,00,000/-";

(ii) for item (12), the following item shall be substituted, namely:—

"(12) For bottling of Indian made foreign liquor other than beer, wines, milk punch or foreign liquor

Rs. 2.50 per case of capacity not exceeding 9 bulk litres or in proportionate for bigger packing subject to a minimum of Rs. 3000/- per month."

(b) in sub-part "II-Sale",

(i) for item (1), the following item shall be substituted, namely:—

"(1) For wholesale vendor of Indian made foreign liquor irrespective of annual turnover. Rs. 30,000/-";

(ii) item (2), shall be omitted.

(iii) for item (12), the following item shall be substituted, namely:—

"12 For retail vendor of liquor effecting sale on luxury vessel/craft carrying passengers for entertainments:—

(a) used for purpose of gambling/having licence for gambling or casinos:—

(i) vessel/craft having capacity less than 50 passengers to ply Rs. 2,00,000/-

(ii) vessel/craft having capacity of 50 passengers and above upto 200 passengers to ply Rs. 5,00,000/-

(iii) vessel/craft having capacity more than 200 passengers Rs. 10,00,000/-

(b) all other vessels not referred to hereinabove Rs. 30,000/-;

(c) in sub-part 'III, - Import and Export', in item (4),—

(i) for clause (a), the following clause shall be substituted, namely:—

"(a) Indian made foreign liquor Re. 0.60 per bulk litre.";

(ii) for clause (aa), the following clause shall be substituted, namely:—

"(aa) Indian made foreign liquor other than beer, wine, milk punch, whose strength is above 80 U. P. Re. 0.50 per bulk litre.";

(iii) for clause (b), the following clause shall be substituted, namely:—

"(b) Beer Re. 0.30 per bulk litre.";

(iv) for clause (e), the following clause be substituted, namely:—

"(e) Alcohol Re. 0.50 per bulk litre.";

(d) in sub-part 'IV Miscellaneous'— (i) in item (1), after clause (c), the following clause shall be inserted, namely:—

"(d) For vendors of liquor A surcharge of keeping their licensed premises open on weekly closure day except on days declared as dry days 100% of license fee."

This Notification shall come into force with effect from 1-4-2004.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Joint Secretary (Finance).

Panaji, 22nd March, 2004.